

# 2012 F.I.R.S.T. REPORT



## Greenville Independent School District

A Financial Management Report  
For the Year Ended August 31, 2011

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# Greenville Independent School District

## 2012 Fiscal Management Report

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The Honorable Board of Trustees and  
Taxpayers of Greenville ISD:

The 2012 Schools FIRST Rating is being presented for your information. FIRST stands for “Financial Integrity Rating System of Texas.” It is the annual rating performed by the Texas Education Agency to test the financial performance of school districts as required by Title 19, Texas Administrative Code, Section 109.

The District is required to hold a public meeting to distribute a financial management report that explains the district’s performance under each of the 20 indicators and the resultant district’s rating. The 2012 rating was based upon analysis of staff and student data reported for the 2010-2011 school year, and budgetary and actual financial data for the fiscal year ended August 31, 2011.

Greenville ISD received a “**Superior Achievement**” rating for 2012, which represents the highest rating a school district can receive. Greenville ISD received a score of 64 out of a possible 70 total points. A district is assigned one of four ratings: Superior Achievement, Above Standard Achievement, Standard Achievement, and Substandard Achievement.

We feel that receiving the designation of Above Standard Achievement is more significant due to the complexity of accounting associated with the Texas’ school finance system. The Schools FIRST accountability rating makes sure that Texas school districts are accountable not only for student learning, but also for achieving these results cost-effectively and efficiently. The information provided by the Schools FIRST system will guide us in our continued efforts to make the most of each taxpayer dollar.

Respectfully Submitted,

A handwritten signature in black ink that reads 'David C. Carter'.

David C. Carter, CPA  
Chief Financial Officer

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**Greenville Independent School District**  
**Schools FIRST Rating**  
**Notice of Public Meeting**

**Published October 23, 2012 and October 27, 2012 in the Greenville Herald Banner**

**NOTICE OF PUBLIC MEETING TO DISCUSS  
2012 SCHOOL FIRST RATING**

The Greenville Independent School District will hold a public meeting at 6:00 pm, November 13, 2012, at the Wesley Martin Operations Center, 4004 Moulton St. Greenville, Texas 75401. **The purpose of this meeting is to discuss the school district's performance under the School FIRST (Financial Integrity Rating System of Texas).** A financial management report will be distributed and public participation in the discussion is invited.

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# 2010-2011 DISTRICT DATA





**Financial Integrity Rating System of Texas**

**2010-2011 DISTRICT STATUS DETAIL**

<b>Name:</b> GREENVILLE ISD(116905)	<b>Publication Level 1:</b> 6/28/2012 12:33:14 PM
<b>Status:</b> Passed	<b>Publication Level 2:</b> 9/20/2012 3:18:39 PM
<b>Rating:</b> Superior Achievement	<b>Last Updated:</b> 9/20/2012 3:18:39 PM
<b>District Score:</b> 64	<b>Passing Score:</b> 52

#	Indicator Description	Updated	Score
1	<u>Was The Total Fund Balance Less Nonspendable and Restricted Fund Balance Greater Than Zero In The General Fund?</u>	6/15/2012 3:40:46 PM	Yes
2	<u>Was the Total Unrestricted Net Asset Balance (Net of Accretion of Interest on Capital Appreciation Bonds) In the Governmental Activities Column in the Statement of Net Assets Greater than Zero? (If the District's 5 Year % Change in Students was 10% more)</u>	6/15/2012 3:40:46 PM	Yes
3	<u>Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?</u>	6/15/2012 3:40:47 PM	Yes
4	<u>Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The District's Fiscal Year End Date (June 30th or August 31st)?</u>	6/15/2012 3:40:47 PM	Yes
5	<u>Was There An Unqualified Opinion in Annual Financial Report?</u>	6/15/2012 3:40:47 PM	Yes
6	<u>Did The Annual Financial Report Not Disclose Any</u>	6/15/2012	Yes

	<u>Instance(s) Of Material Weaknesses In Internal Controls?</u>	3: 40: 47 PM	
			1 Multiplier Sum
7	<u>Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?</u>	6/15/2012 3: 40: 48 PM	5
8	<u>Did The Comparison Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 3 Percent Of Expenditures Per Fund Type (Data Quality Measure)?</u>	6/15/2012 3: 40: 48 PM	0
9	<u>Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) &lt; \$350.00 Per Student? (If The District's Five-Year Percent Change In Students = Or &gt; 7%, Or If Property Taxes Collected Per Penny Of Tax Effort &gt; \$200,000 Per Student)</u>	6/15/2012 3: 40: 48 PM	4
10	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	6/15/2012 3: 40: 49 PM	5
11	<u>Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)</u>	6/15/2012 3: 40: 49 PM	5
12	<u>Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?</u>	6/15/2012 3: 40: 49 PM	5
13	<u>If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund Balance Deficit Situation)</u>	6/15/2012 3: 40: 50 PM	5
14	<u>Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent</u>	6/15/2012 3: 40: 50 PM	5

	<u>Taxes Receivable) In The General Fund Greater Than Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)</u>		
15	<u>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</u>	6/15/2012 3: 40:50 PM	5
16	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	6/15/2012 3: 40:51 PM	5
17	<u>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</u>	6/15/2012 3: 40:51 PM	5
18	<u>Was The Decrease In Undesignated Unreserved Fund Balance &lt; 20% Over Two Fiscal Years?(If Total Revenues &gt; Operating Expenditures In The General Fund,Then District Receives 5 Points)</u>	6/15/2012 3: 40:51 PM	5
19	<u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>	6/15/2012 3: 40:52 PM	5
20	<u>Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) Meet or Exceed the 3-Month Treasury Bill Rate?</u>	6/15/2012 3: 40:52 PM	5
			64 Weighted Sum
			1 Multiplier Sum
			64 Score

## DETERMINATION OF RATING

- A. Did The District Answer 'No' To Indicators 1, 2, 3 Or 4? **OR** Did The District Answer 'No' To Both 5 and 6? If So, The District's Rating Is **Substandard Achievement**.

- B.** Determine Rating By Applicable Range For summation of the indicator scores  
(Indicators 7-20)

<b>Superior Achievement</b>	64-70
<b>Above Standard Achievement</b>	58-63
<b>Standard Achievement</b>	52-57
<b>Substandard Achievement</b>	<52

### INDICATOR 17 & 18 RATIOS

Indicator 17	Ranges for Ratios		Indicator 18	Ranges for Ratios	
	Low	High		Low	High
District Size - Number of Students Between			District Size - Number of Students Between		
< 500	7	22	< 500	5	14
500-999	10	22	500-999	5.8	14
1000-4999	11.5	22	1000-4999	6.3	14
5000-9999	13	22	5000-9999	6.8	14
= > 10000	13.5	22	= > 10000	7.0	14

## **2010-2011 Schools FIRST Indicators**

### **Indicator Tests 1 to 20**



Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 1

Name:	<b>GREENVILLE ISD (116905)</b>
Indicator:	<b>Was The Total Fund Balance Less Nonspendable and Restricted Fund Balance Greater Than Zero In The General Fund?</b>
Status	Passed
Last Updated:	6/15/2012 3:40:46 PM

FORMULA

Field	Value
(	
(	
Total Fund Balance	9,883,661 ?
- Nonspendable and Restricted Fund Balance	37,322 ?
)	
)	
> Bankrupt Threshold	0 ?

Mathematical Breakdown: 9,846,339 > 0

RESULT DETERMINATION REFERENCE

Financial distress avoidance is ascertained when the result of the formula is greater than zero.

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 2

Name:	GREENVILLE ISD (116905)
Indicator:	Was the Total Unrestricted Net Asset Balance (Net of Accretion of Interest on Capital Appreciation Bonds) In the Governmental Activities Column in the Statement of Net Assets Greater than Zero? (If the District's 5 Year % Change in Students was 10% more)
Status	Passed
Last Updated:	6/15/2012 3:40:46 PM

FORMULA

Field	Value
(	
(	
2011 Total Students	4,806
- 2007 Total Students	5,116
)	
/ 2007 Total Students	5,116
)	
>= Threshold for Five-Year Percent Change in Students	0.1
Or	
(	
(	
Total Unrestricted Net Asset Balance	11,871,901
+ Accretion of Interest for Capital Appreciation Bonds	897,508
)	
> 0	
)	

Mathematical Breakdown: -0.0606 >= 0.1 Or 12,769,409 > 0



## RESULT DETERMINATION REFERENCE

---

This Indicator will be considered PASSED if EITHER of the following CONDITIONS is TRUE:

1. The District's Five-Year Percent Change in Students was 10% or MORE.

---- OR ----

2. On the 'Statement of Net Assets', in the 'Government Activities Column', was the Total Unrestricted Net Asset Balance (Net of Accretion of Interest on Capital Appreciation Bonds) GREATER THAN ZERO?

---

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 3

Name:	GREENVILLE ISD (116905)
Indicator:	Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?
Status	Passed
Last Updated:	6/15/2012 3:40:47 PM

FORMULA

Field	Value
Not Default Disclosures	false

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if there were no disclosures in the annual financial report and/or other sources of information concerning default on bonded indebtedness obligations.

The district was able to make all bond payments.

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 4

<b>Name:</b>	<b>GREENVILLE ISD (116905)</b>
<b>Indicator:</b>	<b>Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The District's Fiscal Year End Date (June 30th or August 31st)?</b>
<b>Status</b>	Passed
<b>Last Updated:</b>	6/15/2012 3:40:47 PM

FORMULA

Field	Value
Date Received	2011/12/20 ?
<= Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2012/02/28 ?

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the audit report was on time or filed within 30 days of the deadline.

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2010-2011 INDICATOR TEST 5

Name:	GREENVILLE ISD (116905)
Indicator:	Was There An Unqualified Opinion in Annual Financial Report?
Status	Passed
Last Updated:	6/15/2012 3:40:47 PM

FORMULA

Field	Value
Clean Audit	<input type="text" value="true"/> 

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district received a "clean audit" (unqualified opinion).

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2010-2011 INDICATOR TEST 6

Name:	GREENVILLE ISD (116905)
Indicator:	Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?
Status	Passed
Last Updated:	6/15/2012 3:40:47 PM

FORMULA

Field	Value
Not Weak Internal Controls	<input type="text" value="false"/> 

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the external auditor reported no material weaknesses in the audit report.

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 7

Name:	GREENVILLE ISD (116905)
Indicator:	Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?
Result/Points	5
Last Updated:	6/15/2012 3:40:48 PM

FORMULA

Field	Value
(	
(	
2011 Tax Collections	18,476,817
+ 2010 Tax Collections	17,258,292
+ 2009 Tax Collections	16,618,164
)	
/	
(	
2011 Tax Levy	18,723,803
+ 2010 Tax Levy	17,509,918
+ 2009 Tax Levy	16,760,643
)	
)	
> Acceptable Tax Collection Rate	0.98

Mathematical Breakdown: 0.9879 > 0.98

RESULT DETERMINATION REFERENCE  
DETERMINATION OF POINTS

<b>5</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>0</b>
<b>&gt; 98%</b>	<b>&gt; 95% =&lt; 98%</b>	<b>&gt; 92% =&lt; 95%</b>	<b>&gt; 89% =&lt; 92%</b>	<b>&gt; 86% =&lt; 89%</b>	<b>&lt; = 86%</b>

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2010-2011 INDICATOR TEST 8

Name:	GREENVILLE ISD (116905)
Indicator:	Did The Comparison Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 3 Percent Of Expenditures Per Fund Type (Data Quality Measure)?
Result/Points	0
Last Updated:	6/15/2012 3:40:48 PM

FORMULA

Field	Value
Sum of Differences	2,967,883
/ Denominator	48,016,391
< Acceptable Level of Variance	0.03

Mathematical Breakdown: 0.0618 < 0.03

RESULT DETERMINATION REFERENCE  
DETERMINATION OF POINTS

5	0
< 3%	>= 3%

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 9

Name:	GREENVILLE ISD (116905)
Indicator:	Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$350.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 7%, Or If Property Taxes Collected Per Penny Of Tax Effort > \$200,000 Per Student)
Result/Points	4
Last Updated:	6/15/2012 3:40:48 PM

FORMULA

Field	Value
If	
(	
(	
(	
2011 Total Students	4,806
- 2007 Total Students	5,116
)	
/ 2007 Total Students	5,116
)	
)	
< Threshold for 5 Year Student Population Growth	0.07
And	
(	
(	
Total Tax Collection	18,476,817
/	
(	
Total Tax Rate	1.1948

* 100		
)		
)		
<	Threshold for Revenue Collection Efficiency	200,000 ?
)		
Then		
(		
(	Function 71 Expenditures	2,773,987 ?
-	IFA and EDA Allotments	94,976 ?
)		
/	2011 Total Students	4,806 ?
)		

Mathematical Breakdown: If  $-0.0606 < 0.07$  And  $154,643.5973 < 200,000$  Then 557.4305

## RESULT DETERMINATION REFERENCE

### DETERMINATION OF POINTS

5	4	3	2	1	0
< \$350	$\geq \$350$ < \$600	$\geq \$600$ < \$850	$\geq \$850$ < \$1,100	$\geq \$1,100$ < \$1,350	$\geq \$1,350$

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 10

Name:	GREENVILLE ISD (116905)
Indicator:	Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?
Result/Points	5
Last Updated:	6/15/2012 3:40:49 PM

FORMULA

Field	Value
Not Material Non-Compliance	<input type="text" value="false"/> 

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the Audit Reported No Material Noncompliance.

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 11

Name:	GREENVILLE ISD (116905)
Indicator:	Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)
Result/Points	5
Last Updated:	6/15/2012 3:40:49 PM

FORMULA

Field	Value
Full Accreditation	<input type="text" value="true"/>

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district had No Financial Conservator Or Monitor Assigned.

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2010-2011 INDICATOR TEST 12

Name:	GREENVILLE ISD (116905)
Indicator:	Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?
Result/Points	5
Last Updated:	6/15/2012 3:40:49 PM

FORMULA

Field	Value
(	
(	
Budgeted Appropriations in the General Fund	34,711,560
+Budgeted Other Uses in the General Fund	0
)	
-	
(	
Budgeted Revenues in the General Fund	34,013,388
+Budgeted Other Resources in the General Fund	472,418
+Fund Balance In General Fund At July 1 or September 1 Depending On Fiscal Year End	7,440,640
)	
)	
< Standard for Annual Budget Surplus/Margin	0

Mathematical Breakdown: -7,214,886 < 0

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district adopts a balanced budget.

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**Financial Integrity Rating System of Texas**

**2010-2011 INDICATOR TEST 13**

<b>Name:</b>	<b>GREENVILLE ISD (116905)</b>
<b>Indicator:</b>	<b>If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund Balance Deficit Situation)</b>
<b>Result/Points</b>	5
<b>Last Updated:</b>	6/15/2012 3:40:50 PM

**FORMULA**

Field	Value
If	
(	
Fund Balance In General Fund At July 1 or September 1 Depending On Fiscal Year End	9,883,661 ?
+ Fund Balance In Capital Projects Fund At July 1 or September 1 Depending On Fiscal Year End	0 ?
)	
< Standard Capital Fund Margin	0 ?
Then	
(	
Expenditures Function 81 In General Fund and Capital Projects Fund	0 ?
- Other Resources For Real Property Financing In General Fund and Capital Projects Fund	3,526,168 ?
-	
(	
Fund Balance In General Fund At July 1 or September 1 Depending On Fiscal Year Start	7,440,640 ?
+ Fund Balance In Capital Projects Fund At July 1 or September 1 Depending On Fiscal Year Start	0 ?

)  
)  
< Standard Construction Margin

**Mathematical Breakdown: If  $9,883,661 < 0$  Then  $-10,966,808 < 0$**

## **RESULT DETERMINATION REFERENCE**

The district adequately budgeted construction projects.

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**Financial Integrity Rating System of Texas**

**2010-2011 INDICATOR TEST 14**

<b>Name:</b>	<b>GREENVILLE ISD (116905)</b>
<b>Indicator:</b>	<b>Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivable) In The General Fund Greater Than Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)</b>
<b>Result/Points</b>	5
<b>Last Updated:</b>	6/15/2012 3:40:50 PM

**FORMULA**

Field	Value
If	
(	
(	
Deferred Revenue in the General Fund	1,193,471 ?
-	
Property Tax Receivable Net of Uncollectible	1,179,106 ?
)	
>	
Standard Deferred Revenue Margin	0 ?
)	
Then	
(	
(	
Cash in the General Fund	10,167,978 ?
+	
Investments in the General Fund	0 ?
)	
/	
(	
Deferred Revenue in the General Fund	1,193,471 ?

- Property Tax Receivable Net of Uncollectible

1,179,106



)  
)

Mathematical Breakdown: If 14,365 > 0 Then 707.83

## RESULT DETERMINATION REFERENCE DETERMINATION OF POINTS

5	4	3	2	1	0
$\geq 1.00$	$\Rightarrow 0.95 < 1.00$	$\Rightarrow 0.90 < 0.95$	$\Rightarrow 0.85 < 0.90$	$\Rightarrow 0.80 < 0.85$	$< 0.80$

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**Financial Integrity Rating System of Texas**

**2010-2011 INDICATOR TEST 15**

<b>Name:</b>	<b>GREENVILLE ISD (116905)</b>
<b>Indicator:</b>	<b>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</b>
<b>Result/Points</b>	5
<b>Last Updated:</b>	6/15/2012 3:40:50 PM

**FORMULA**

Field	Value
Acceptable Administrative Cost Ratio	0.1401
> District Administrative Cost Ratio	0.0958

**RESULT DETERMINATION REFERENCE  
DETERMINATION OF POINTS**

ADA Group	Standard
10,000 and Above	0.1105
5,000 to 9,999	0.1250
1,000 to 4,999	0.1401
500 to 999	0.1561
Less than 500	0.2654
Sparse	0.3614
<b>5</b>	<b>0</b>

**Cost Ratio < Threshold**

**Cost Ratio >= Threshold**

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**Financial Integrity Rating System of Texas**

**2010-2011 INDICATOR TEST 16**

<b>Name:</b>	<b>GREENVILLE ISD (116905)</b>
<b>Indicator:</b>	<b>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</b>
<b>Result/Points</b>	5
<b>Last Updated:</b>	6/15/2012 3:40:51 PM

**FORMULA**

Field	Value
(	
Number of Students	4,806
/ Number of FTE Teachers	362.7182
)	

Mathematical Breakdown: 13.25

**RESULT DETERMINATION REFERENCE**

**DETERMINATION OF POINTS**

Students	Low	High
< 500	7.0	22
500 - 999	10.0	22
1000 - 4999	11.5	22
5000 - 9999	13.0	22

<b>=&gt; 10,000</b>	<b>13.5</b>	<b>22</b>			
<b>5</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>0</b>
UL <= 100%	> 100% =< 105%	> 105% =< 110%	> 110% =< 115%	> 115% =< 120%	> 120%
LL => 100%	=> 95% < 100%	=> 90% < 95%	=> 85% < 90%	=> 80% < 85%	< 80%

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THE **TEXAS EDUCATION AGENCY**

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**Financial Integrity Rating System of Texas**

**2010-2011 INDICATOR TEST 17**

<b>Name:</b>	<b>GREENVILLE ISD (116905)</b>
<b>Indicator:</b>	<b>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</b>
<b>Result/Points</b>	5
<b>Last Updated:</b>	6/15/2012 3:40:51 PM

**FORMULA**

Field	Value
(	
Number of Students	4,806
/	
Number of FTE Staff	688.3175
)	

Mathematical Breakdown: 6.9822

**RESULT DETERMINATION REFERENCE**

**DETERMINATION OF POINTS**

Students	Low	High
< 500	5.0	14
500 - 999	5.8	14
1000 - 4999	6.3	14
5000 - 9999	6.8	14

<b>=&gt; 10,000</b>	<b>7.0</b>	<b>14</b>			
<b>5</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>0</b>
UL <= 100%	> 100% =< 105%	> 105% =< 110%	> 110% =< 115%	> 115% =< 120%	> 120%
LL => 100%	=> 95% < 100%	=> 90% < 95%	=> 85% < 90%	=> 80% < 85%	< 80%

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 18

Name:	GREENVILLE ISD (116905)
Indicator:	Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If Total Revenues > Operating Expenditures In The General Fund,Then District Receives 5 Points)
Result/Points	5
Last Updated:	6/15/2012 3:40:51 PM

FORMULA

Field	Value
If	
(	
Total Revenues in the General Fund	34,818,825 ?
- Expenditures in the General Fund in Functions 11-61 and Expenditure Object Codes 6100-6400	31,427,411 ?
> Acceptable Expenditure Revenue Gap	0 ?
)	
Or	
(	
Undesignated, Unreserved Fund Balance In General Fund At June 30 or August 31, Depending On Fiscal Year End, Two Fiscal Years Prior	5,316,400 ?
* Maximum Allowable 2 Year Change in Fund	0.8 ?
< Unassigned Fund Balance In General Fund For The Last Fiscal Year	7,846,339 ?
)	
Or	
(	
Unassigned Fund Balance In General Fund For The Last Fiscal Year	7,846,339 ?

-Undesignated, Unreserved Fund Balance In General Fund At June 30 or August 31, Depending On Fiscal Year End, Two Fiscal Years Prior

5,316,400

)

/ Undesignated, Unreserved Fund Balance In General Fund At June 30 or August 31, Depending On Fiscal Year End, Two Fiscal Years Prior

5,316,400

)

Mathematical Breakdown: If  $3,391,414 > 0$  Or  $4,253,120 < 7,846,339$  Or  $0.4759$

## RESULT DETERMINATION REFERENCE

### DETERMINATION OF POINTS

5	4	3	2	1	0
< 20%	=> 20% < 21%	=> 21% < 22%	=> 22% < 23%	=> 23% < 24%	=> 24%

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**Financial Integrity Rating System of Texas**

**2010-2011 INDICATOR TEST 19**

<b>Name:</b>	<b>GREENVILLE ISD (116905)</b>
<b>Indicator:</b>	<b>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</b>
<b>Result/Points</b>	5
<b>Last Updated:</b>	6/15/2012 3:40:52 PM

**FORMULA**

Field	Value
Cash in the General Fund	10,167,978
+ Investments in the General Fund	0
> Acceptable Lower Limit for Cash and Investments	0

**Mathematical Breakdown: 10,167,978 > 0**

**RESULT DETERMINATION REFERENCE  
DETERMINATION OF POINTS**

<b>5</b>	<b>0</b>
<b>&gt; 0</b>	<b>= &lt; 0</b>

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Financial Integrity Rating System of Texas

2010-2011 INDICATOR TEST 20

Name:	GREENVILLE ISD (116905)
Indicator:	Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) Meet or Exceed the 3-Month Treasury Bill Rate?
Result/Points	5
Last Updated:	6/15/2012 3:40:52 PM

FORMULA

Field	Value
Investment Earnings In All Funds Except Debt Service Fund and Capital Projects Fund	23,642
/	
(	
(	
Cash and Investments in All Funds Except Debt Service Fund and Capital projects Fund Current Fiscal Year-End	10,236,516
+Cash and Investments in All Funds Except Debt Service Fund and Capital projects Fund Prior Fiscal Year-End	7,101,519
)	
/ 2	
)	
* 100	

Mathematical Breakdown: 0.2727

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

5	0
---	---

**>= 0.095%**

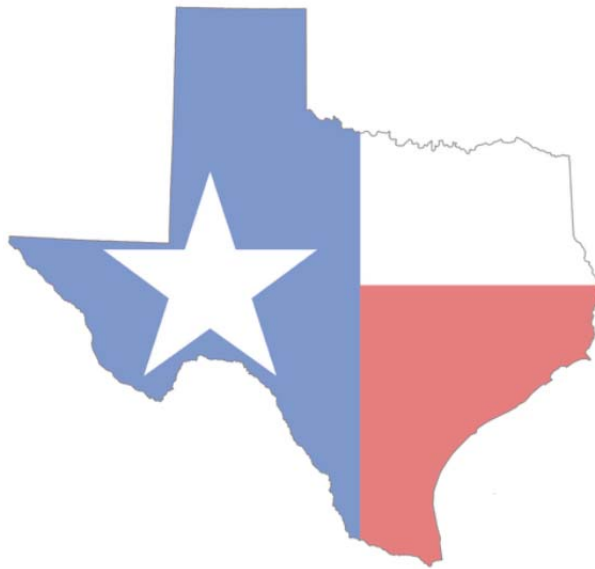
**< 0.095%**

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# **2010-2011 STATE-WIDE DATA**





**Financial Integrity Rating System of Texas**

**OVERALL STATISTICS  
2010-2011 STATUS COUNTS**

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,008	97.96 %	4,721,785	98.81 %
Failed	21	2.04 %	56,903	1.19 %
<b>Total</b>	<b>1,029</b>	<b>100.00 %</b>	<b>4,778,688</b>	<b>100.00 %</b>

**2010-2011 RATING COUNTS**

Ratings	Count	% Total	Enrollment	% Total Enrollment
Superior Achievement	900	87.46 %	4,573,892	95.71 %
Above Standard Achievement	86	8.36 %	137,676	2.88 %
Standard Achievement	22	2.14 %	10,217	0.21 %
Substandard Achievement	21	2.04 %	56,903	1.19 %
<b>Total</b>	<b>1,029</b>	<b>100.00 %</b>	<b>4,778,688</b>	<b>100.00 %</b>

**2010-2011 ALL RESULTS BY INDICATOR**

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1025	99.61 %	4769322	99.80 %
	No	4	0.39 %	9366	0.20 %
2	Yes	1023	99.42 %	4750362	99.41 %

	No	6	0.58 %	28326	0.59 %
3	Yes	1029	100.00 %	4778688	100.00 %
	No	0	0.00 %	0	0.00 %
4	Yes	1020	99.13 %	4769041	99.80 %
	No	9	0.87 %	9647	0.20 %
5	Yes	1026	99.71 %	4760732	99.62 %
	No	3	0.29 %	17956	0.38 %
6	Yes	984	95.63 %	4509801	94.37 %
	No	45	4.37 %	268887	5.63 %
7	5	868	84.35 %	4326389	90.54 %
	4	142	13.80 %	422076	8.83 %
	3	16	1.55 %	16219	0.34 %
	2	1	0.10 %	6625	0.14 %
	1	1	0.10 %	7173	0.15 %
	0	1	0.10 %	206	0.00 %
8	5	1003	97.47 %	4700161	98.36 %
	0	26	2.53 %	78527	1.64 %
9	5	636	61.81 %	4214645	88.20 %
	4	139	13.51 %	197212	4.13 %
	3	87	8.45 %	144082	3.02 %



	2	63	6.12 %	106823	2.24 %
	1	37	3.60 %	54764	1.15 %
	0	67	6.51 %	61162	1.28 %
10	5	1008	97.96 %	4576692	95.77 %
	0	21	2.04 %	201996	4.23 %
11	5	1023	99.42 %	4764396	99.70 %
	0	6	0.58 %	14292	0.30 %
12	5	1021	99.22 %	4769505	99.81 %
	0	8	0.78 %	9183	0.19 %
13	5	1028	99.90 %	4778519	100.00 %
	0	1	0.10 %	169	0.00 %
14	5	1027	99.81 %	4777661	99.98 %
	0	2	0.19 %	1027	0.02 %
15	5	983	95.53 %	4723952	98.85 %
	0	46	4.47 %	54736	1.15 %
16	5	945	91.84 %	4647349	97.25 %
	4	46	4.47 %	101888	2.13 %
	3	18	1.75 %	25033	0.52 %
	2	7	0.68 %	2168	0.05 %
	1	7	0.68 %	1664	0.03 %

	0	6	0.58 %	586	0.01 %
17	5	707	68.71 %	4065585	85.08 %
	4	118	11.47 %	440892	9.23 %
	3	77	7.48 %	174970	3.66 %
	2	55	5.34 %	52434	1.10 %
	1	24	2.33 %	15673	0.33 %
	0	48	4.66 %	29134	0.61 %
18	5	1007	97.86 %	4690514	98.15 %
	2	1	0.10 %	791	0.02 %
	0	21	2.04 %	87383	1.83 %
19	5	1028	99.90 %	4777830	99.98 %
	0	1	0.10 %	858	0.02 %
20	5	1005	97.67 %	4707998	98.52 %
	0	24	2.33 %	70690	1.48 %

### 2010-2011 ANSWERS BY INDICATOR

Indicator	Yes	No	5	4	3	2	1	0	Total
1	1025	4	x	x	x	x	x	x	1029
2	1023	6	x	x	x	x	x	x	1029
3	1029	x	x	x	x	x	x	x	1029
4	1020	9	x	x	x	x	x	x	1029
5	1026	3	x	x	x	x	x	x	1029

6	984	45	x	x	x	x	x	x	1029
7	x	x	868	142	16	1	1	1	1029
8	x	x	1003	x	x	x	x	26	1029
9	x	x	636	139	87	63	37	67	1029
10	x	x	1008	x	x	x	x	21	1029
11	x	x	1023	x	x	x	x	6	1029
12	x	x	1021	x	x	x	x	8	1029
13	x	x	1028	x	x	x	x	1	1029
14	x	x	1027	x	x	x	x	2	1029
15	x	x	983	x	x	x	x	46	1029
16	x	x	945	46	18	7	7	6	1029
17	x	x	707	118	77	55	24	48	1029
18	x	x	1007	x	x	1	x	21	1029
19	x	x	1028	x	x	x	x	1	1029
20	x	x	1005	x	x	x	x	24	1029

Last Updated: Monday, September 17, 2012 2:16:24 PM

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## **Required Supplemental Disclosures**

### **2009-2010 District Summary Data**



**Financial Integrity Rating System of Texas**

**2009-2010 DISTRICT STATUS DETAIL**

<b>Name:</b> GREENVILLE ISD(116905)	<b>Publication Level 1:</b> 6/17/2011 9:03:31 AM
<b>Status:</b> Passed	<b>Publication Level 2:</b> 8/31/2011 1:00:45 PM
<b>Rating:</b> Above Standard Achievement	<b>Last Updated:</b> 8/31/2011 1:00:45 PM
<b>District Score:</b> 69	<b>Passing Score:</b> 56

#	Indicator Description	Updated	Score
1	<u>Was The Total Fund Balance Less Reserved Fund Balance Greater Than Zero In The General Fund?</u>	4/25/2011 8:01:00 PM	Yes
2	<u>Was the Total Unrestricted Net Asset Balance (Net of Accretion of Interest on Capital Appreciation Bonds) In the Governmental Activities Column in the Statement of Net Assets Greater than Zero? (If the District's 5 Year % Change in Students was 10% more)</u>	4/25/2011 8:01:00 PM	Yes
3	<u>Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?</u>	4/25/2011 8:01:00 PM	Yes
4	<u>Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The District's Fiscal Year End Date (June 30th or August 31st)?</u>	4/29/2011 3:45:15 PM	Yes
5	<u>Was There An Unqualified Opinion in Annual Financial Report?</u>	4/25/2011 8:01:01 PM	Yes
6	<u>Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?</u>	4/25/2011 8:01:01 PM	Yes

			1 Multiplier Sum
7	<u>Did the Districts Academic Rating Exceed Academically Unacceptable?</u>	4/25/2011 8:01:01 PM	5
8	<u>Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?</u>	4/25/2011 8:01:01 PM	5
9	<u>Did The Comparison Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 3 Percent Of Expenditures Per Fund Type (Data Quality Measure)?</u>	5/10/2011 10:04:09 PM	0
10	<u>Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) &lt; \$350.00 Per Student? (If The District's Five-Year Percent Change In Students = Or &gt; 7%, Or If Property Taxes Collected Per Penny Of Tax Effort &gt; \$200,000 Per Student)</u>	4/25/2011 8:01:02 PM	4
11	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	4/25/2011 8:01:02 PM	5
12	<u>Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)</u>	4/25/2011 8:01:02 PM	5
13	<u>Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?</u>	4/25/2011 8:01:03 PM	5
14	<u>If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund Balance Deficit Situation)</u>	5/10/2011 4:07:54 PM	5
15	<u>Was The Ratio Of Cash And Investments To Deferred</u>	4/25/2011	5

	<u>Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivable) In The General Fund Greater Than Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)</u>	8:01:03 PM	
16	<u>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</u>	4/25/2011 8:01:03 PM	5
17	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	4/25/2011 8:01:04 PM	5
18	<u>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</u>	4/25/2011 8:01:04 PM	5
19	<u>Was The Total Fund Balance In The General Fund More Than 50% And Less Than 150% Of Optimum According To The Fund Balance And Cash Flow Calculation Worksheet In The Annual Financial Report?</u>	4/25/2011 8:01:04 PM	5
20	<u>Was The Decrease In Undesignated Unreserved Fund Balance &lt; 20% Over Two Fiscal Years?(If 1.5 Times Optimum Fund Balance &lt; Total Fund Balance In General Fund Or If Total Revenues &gt; Operating Expenditures In The General Fund,Then District Receives 5 Points)</u>	4/25/2011 8:01:04 PM	5
21	<u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>	4/25/2011 8:01:05 PM	5
22	<u>Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) More Than \$20 Per Student?</u>	4/25/2011 8:01:05 PM	0
			69 Weighted Sum
			1 Multiplier Sum

## DETERMINATION OF RATING

**A.** Did The District Answer 'No' To Indicators 1, 2, 3 Or 4? **OR** Did The District Answer 'No' To Both 5 and 6? If So, The District's Rating Is **Substandard Achievement**.

**B.** Determine Rating By Applicable Range For summation of the indicator scores (Indicators 7-22)

<b>Superior Achievement</b>	72-80 and Yes to indicator 7
<b>Above Standard Achievement</b>	64-71 or $\geq 72$ and No to indicator 7
<b>Standard Achievement</b>	56-63
<b>Substandard Achievement</b>	$< 56$ or No to one default indicator

## INDICATOR 17 & 18 RATIOS

Indicator 17	Ranges for Ratios		Indicator 18	Ranges for Ratios	
	Low	High		Low	High
District Size - Number of Students Between			District Size - Number of Students Between		
< 500	7	22	< 500	5	14
500-999	10	22	500-999	5.8	14
1000-4999	11.5	22	1000-4999	6.3	14
5000-9999	13	22	5000-9999	6.8	14
$\geq 10000$	13.5	22	$\geq 10000$	7.0	14

## OPTIONS

Update Unpassed	Update All	Lower Publication Level	Suspend	Suspension
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## **Required Supplemental Disclosures**

### **Superintendent's Contract**

Reporting requirements for the financial management report for Schools FIRST public hearing are found in **Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing, Subchapter AA, Commissioner's Rules Concerning Financial Accountability Rating System**. This rule describes requirements for the five (5) disclosures explained below that are to be presented as appendices in the Schools FIRST financial management report.

#### **1. Superintendent's Employment Contract**

The school district is to provide a copy of the superintendent's employment contract that is effective on the date of the Schools FIRST hearing in calendar year 2012. In lieu of publication in the Schools FIRST financial management report, the school district may choose to publish the superintendent's employment contract on the school district's Internet site. **If published on the Internet**, the contract is to remain accessible for twelve months.

<http://www.greenvilleisd.com/domain/78>

## **Required Supplemental Disclosures**

### **Reimbursements to Board Members and Superintendent**

**2. Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2011.**

For the Twelve-month Period Ended August 31, 2011								
Description of Reimbursements	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Meals	\$705.42	\$28.59	\$36.00	\$48.94	\$-0-	\$-0-	\$37.45	\$7.63
Lodging	\$388.89							
Transportation	\$4,529.29	\$143.64	\$112.05	\$61.82	\$51.00		158.64	
Motor Fuel								
Other	\$689.56							
<b>Total</b>	<b>\$6,313.16</b>	<b>\$172.23</b>	<b>\$148.05</b>	<b>\$110.76</b>	<b>\$51.00</b>	<b>\$-0-</b>	<b>\$196.09</b>	<b>\$7.63</b>

**Note** – The spirit of the rule is to capture all “reimbursements” for fiscal year 2011, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order. Reimbursements to be reported per category include:

**Meals** – Meals consumed off of the school district’s premises, and in-district meals at area restaurants (excludes catered meals for board meetings).

**Lodging** - Hotel charges.

**Transportation** - Airfare, car rental (can include fuel on rental), taxis, mileage reimbursements, leased cars, parking and tolls.

**Motor fuel** – Gasoline.

**Other** - Registration fees, telephone/cell phone, internet service, fax machine, and other reimbursements (or on-behalf of) to the superintendent and board member not defined above.

**3. Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services in Fiscal Year 2011.**

For the Twelve-Month Period Ended August 31, 2011	
Name(s) of Entity(ies)	
	\$
Total	\$-0-

**Note** – Compensation does not include business revenues from the superintendent’s livestock or agricultural-based activities on a ranch or farm. Report gross amount received (do not deduct business expenses from gross revenues). Revenues generated from a family business that have no relationship to school district business are not to be disclosed.

**4. Gifts Received by the Executive Officer(s) and Board Members (and First Degree Relatives, if any) in Fiscal Year 2011.**

For the Twelve-Month Period Ended August 31, 2011								
	Super-intendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Summary Amounts	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-

**Note** – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification. Gifts received by first degree relatives, if any, will be reported under the applicable school official.

**5. Business Transactions Between School District and Board Members for Fiscal Year 2011.**

For the Twelve-Month Period Ended August 31, 2011	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Summary Amounts	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-

**Note** - The summary amounts reported under this disclosure are not to duplicate the items reported in the summary schedule of reimbursements received by board members.



**Summary Schedule of Data Submitted**  
**Under Financial Solvency Provisions of TEC §39.0822**

**Summary Schedule of Data Submitted under the Financial Solvency Provisions of TEC §39.0822**

General Fund - First-Quarter Expenditures By Object Code

Report **2010-2011 first-quarter (first three months)** of fiscal year 2010-2011)

GENERAL FUND expenditures by object code using whole numbers.

<b>Payroll-</b> Expenditures for payroll costs	object codes 6110-6149	<u>\$ 6,656,308</u>
<b>Contract Costs-</b> Expenditures for services rendered by firms, individuals, and other organizations	object code series 6200	<u>\$ 689,506</u>
<b>Supplies and Materials-</b> Expenditures for supplies and materials necessary to maintain and/or operate furniture, computers, equipment, vehicles, grounds, and facilities	object code series 6300	<u>\$ 303,374</u>
<b>Other Operating-</b> Expenditures for items other than payroll, professional and contracted services, supplies and materials, debt service, and capital outlay	object code series 6400	<u>\$ 283,776</u>
<b>Debt Service-</b> Expenditures for debt service	object code series 6500	<u>\$ 113,825</u>
<b>Capital Outlay-</b> Expenditures for land, buildings, and equipment	object code series 6600	<u>\$ 657,929</u>

Additional Financial Solvency Questions

- 1) Districts with a September 1- August 31 fiscal year:  
 Within the last two years, did the school district
- |   |           |
|---|-----------|
| 1) draw funds from a short-term financing note (term less than 12 months) between the months of September and December, inclusive, and              | Yes/No    |
| 2) for the prior fiscal year, have a total General Fund balance of less than 2 percent of total expenditures for General Fund function codes 11-61? | <u>No</u> |
|   | <u>No</u> |
- Districts with a July 1- June 30 fiscal year:  
 Within the last two years, did the school district
- |   |            |
|---|------------|
| 1) draw funds from a short-term financing note (term less than 12 months) between the months of July and October, inclusive, and                    | <u>n/a</u> |
| 2) for the prior fiscal year, have a total General Fund balance of less than 2 percent of total expenditures for General Fund function codes 11-61? | <u>n/a</u> |
- 2) Has the school district declared financial exigency within the past two years? No

3) Provide comments or explanations for student-to-staff ratios significantly (more than 15%) below the norm, rapid depletion of General Fund balances, or any significant discrepancies between actual budget figures and projected revenues and expenditures, or any other information that may be helpful in evaluating the school district's financial solvency.

<u>85% of Mean Enroll-to-Teacher</u>		
<u>Mean Enroll-to-Teacher Ratio</u>	<u>Ratio</u>	<u>School District Size</u>
8.39	7.13	Under 100
9.48	8.06	100 to 249
10.73	9.12	250 to 499
11.48	9.76	500 to 999
12.45	10.58	1,000 to 1,599
13.52	11.50	1,600 to 2,999
14.29	12.15	3,000 to 4,999
14.80	12.58	5,000 to 9,999
14.88	12.65	10,000 to 24,999
15.01	12.76	25,000 to 49,999
15.06	12.80	50,000 and Over

No additional comments necessary. The district maintains adequate staffing ratios and has sufficient fund balance as recommended by TEA.

- 4) How many superintendents has your school district had in the last five years? 2
- 5) How many business managers has your school district had in the last five years? 3

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## **End of Financial Management Report**

**Questions regarding this report can be directed to  
David Carter, CPA, Chief Financial Officer, at  
903-457-2500.**